

THE COMMONWEALTH OF MASSACHUSETTS

NAME OF CITY OR TOWN

20

APPLICATION FOR STATUTORY EXEMPTION

LITERARY - BENEVOLENT - CHARITABLE - SCIENTIFIC OR TEMPERANCE

To the Board of Assessors:

NAME OF APPLICANT

POST OFFICE ADDRESS

Application for abatement is hereby made to put into effect the statutory- exemption authorized by General Laws, Chapter

59, Section 5, Clause 3 from a 20TAX.
Real Estate - Personal Property

Location of Property
Number Street City or Town Ward

STATEMENT OF FACTS

State in detail your claims as applicant, setting forth ALL THE FACTS relating thereto.

Has a return for the current year been filed on an "A B C" Form with the Board of Assessors?.....
Yes or No

Is the applicant a
Massachusetts corporation?Incorporated Under.....
Yes or No Date Cite Chapter of General Laws or Special Act

What are the purposes of the corporation as specified in its charter •
.....

Is the corporation the owner of record of the real estate for which exemption is claimed?
Yes or No

When was the real estate acquired?
Date

Was it acquired for the purpose of removal thereto?
Yes or No

Does the corporation occupy or use the whole of the real estate for which exemption is claimed?
If not, what proportion of the real estate is occupied or used by others?

What part of the real estate, if any, is unoccupied or not in use?
State the circumstances fully

For what purpose is the real estate occupied or used (a) by the corporation?
(b) by other occupants?

State the extent to which the property is let for hire, both as to the proportion of space and the length of time during the year

What is the total amount of the revenue derived by the corporation from the property? _____

What is the total amount of the revenue derived by the corporation from the use of the property for purposes other than those specified in its charter? \$ _____

Is any of the income or profits divided among the shareholders or members? _____
Yes or No

To what purpose is the income or profits used or appropriated by the corporation? _____

State any other facts which may bear on the right of this corporation to exemption of real estate or personal property

SUBSCRIBED THISday of....., 20 UNDER PENALTIES OF PERJURY.

SIGNED _____
Legal Name of Corporation

By _____
Name of Officer or Representative

THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF THE TAX

Name of City or Town

Date Received

FISCAL YEAR 20__ RETURN OF PROPERTY HELD FOR CHARITABLE PURPOSES

General Laws Chapter 59 §5 Clauses 3(b), 5, 5A and 5B and Chapter 59 §29

PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION

(See General Laws Chapter 59 §32.)

Return to: Board of Assessors

MUST BE FILED WITH ASSESSORS BY MARCH 1

INSTRUCTIONS: COMPLETE BOTH SIDES OF RETURN. Please print or type.

A. GENERAL INFORMATION.

WHO MUST FILE Every charitable, benevolent, educational, literary, temperance or scientific organization and trust owning real or personal property on January 1 must file a property return in order to receive a local tax exemption on that property under G.L. Ch. 59 §5 Clause 3 for the fiscal year that begins the next July 1. Veterans organizations seeking exemption of real or personal property under G.L. Ch. 59 §5 Clauses 5, 5A or 5B must also file a return.

WHEN AND WHERE RETURNS MUST BE FILED. A separate return must be filed on or before March 1 with the board of assessors of each city or town in which the organization owns real or personal property. A return is filed when received by the assessors.

EXTENSION OF FILING DEADLINE. The board of assessors may extend the filing deadline if the organization can show a sufficient reason for not filing on time. The latest date the filing deadline can be extended is 30 days after the tax bills are mailed for the fiscal year. Requests for extensions must be made in writing to the assessors.

PENALTY FOR FAILURE TO FILE, FILING LATE OR FILING INCOMPLETE RETURN. If the organization does not file a timely and complete return, it cannot receive an exemption from taxation for the year. **A return submitted by an organization (except a veterans organization) is not complete unless a true copy of its most recent annual report to the Public Charities Division of the Office of the Attorney General (Form PC) is attached.** These filing requirements cannot be waived by the assessors for any reason.

USE OF AND ACCESS TO RETURN. The information in the return is used by the board of assessors to determine the taxable or exempt status of the organization's property. The organization may also be required to provide the assessors with further information to support its claim of exemption. **Personal property information listed in Schedule C is not available to the public for inspection under the state public records law. It is available only to the assessors and the Massachusetts Department of Revenue for purposes of administering the tax laws.**

B. IDENTIFICATION. Complete this section fully.

Name of Organization: _____			Year established: _____	
Mailing Address: _____			Phone Number: () _____	
No. _____	Street _____	City/Town _____	Zip Code _____	Area Code _____ No. _____
Contact Person: _____			E-Mail Address: _____	
Name _____		Title _____	Telephone No. (Day) _____	
Summary of your organization's primary mission, function or purpose: _____ _____				
Have there been any changes in your organization's articles of incorporation, charter or by-laws since the last filing of this return? Yes <input type="checkbox"/> No <input type="checkbox"/> <i>If yes, please attach amendments.</i>				
Are any changes in your organization's primary mission, function or purposes planned or anticipated in the future? Yes <input type="checkbox"/> No <input type="checkbox"/> <i>If yes, please explain.</i> _____ _____				

C. FINANCIAL STATEMENT. Provide statement of your organization's total income and assets for prior calendar year (or your most recent fiscal year before January 1) in the schedule below. Documentation may be requested to substantiate the statement.

FOR CALENDAR/FISCAL YEAR ENDING ON _____			
<u>TOTAL INCOME</u>		<u>TOTAL ASSETS</u> (Fair Cash Value)	
Unrelated Business Income Received	\$ _____	Real Estate	\$ _____
Other Income Received	\$ _____	Tangible Personal Property (e.g. books, furniture, equipment, collections, etc.)	\$ _____
Total Income Received	\$ 0.00	Other	\$ _____
		Total Assets	\$ 0.00
Explain source(s) of any unrelated business income shown in schedule. _____			

D. REAL ESTATE. List all real estate owned by your organization on January 1 and located within the city or town in the schedule below and answer the questions that follow. An inspection or documentation may be requested to verify use.

Street Address	Assessors' Parcel No. (If Known)	Fair Cash Value (Estimated)	How is the Property Used by Your Organization?	What Other Organizations or Individuals Use the Property?	How is the Property Used by Others?

Continue list on attachment in same format as necessary.

Did your organization record a deed or other document relating to real estate with the Registry of Deeds within the last year?
 Yes ☐ No ☐ *If yes, please provide details of transaction and a copy of the recorded document.*

Does your organization anticipate selling, leasing or disposing of any of the real property listed in the schedule, or buying or receiving any other real property within the next eighteen months?
 Yes ☐ No ☐ *If yes, please explain.*

E. REGISTERED MOTOR VEHICLES. List all motor vehicles registered in Massachusetts owned by or leased to your organization and garaged in the city or town on January 1 in the schedule below. Attach copies of all leasing agreements.

Registered Owner	Year	Make	Model	Registration Number

Continue list on attachment in same format as necessary.

F. PUBLIC CHARITIES REPORT. Attach copy of your organization's report to return. (Does not apply to veterans organizations).

Is a true copy of your organization's most recent annual report to the Public Charities Division of the Office of the Attorney General (Form PC, including Federal Form 990) attached to this return? Yes ☐ No ☐ *If no, please explain why not.*

G. SIGNATURE. Sign here to complete the return.

This return, prepared or examined by me, includes all real and personal property owned or held on January 1, _____ by the organization submitting this return. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature _____	Title of Officer _____	Date _____
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